

Registered Company Number 08361162

Registered Charity Number 1151348

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

Company limited by guarantee

TRUSTEES' REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 31 MARCH 2014

THURSDAY



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EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2014

Introduction

The trustees present their annual report and accounts for the period ended 31 March 2014.

Reference and administrative information

The full name of the charity is East Sussex Proficiency Tests Committee Limited.

Registered Charity Number: 1151348.

Registered Company Number: 08361162.

Registered Office address: ESPTC Office, Plumpton College, Ditchling Road, Plumpton, Lewes, East Sussex BN7 3AE.

Company Secretary: Mrs Dawn Berndt

The company was incorporated on 15 January 2013 and activities commenced on 1 August 2013.

Trustees

The charity's trustees during the period to 31 March 2014 and at the date the report and accounts were approved were:

Mr Desmond Lambert

Mr Phillip Hart (Director)

Mr Bernard Lewis

Mr Robert Eldridge

Mr Christopher Davis (Director)

Mr Brian Jeffries

Mr Gerald Dean (Director)

Mr Timothy Hollamby (appointed 1 October 2013)

Trustees are appointed by the Committee.

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

Independent examiner

Christopher Young MIAgrM, CTA

Christopher Young Limited

1a The Martlets

Burgess Hill

West Sussex

RH15 9NN

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2014 (CONTINUED)

Structure, Governance and Management

The organisation is a charitable company, limited by guarantee, incorporated on 15 January 2013 and registered as a charity on 22 March 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up members are required to contribute an amount not exceeding £10 to the assets of the charitable company whilst a member, or within one year of membership ceasing.

Objects

The object of the Charity is the advancement of education and training by means of collaboration with the City and Guilds Land Based Services in the administration of schemes of Proficiency Tests, Vocational Qualifications, Certificates of Competence, Certificates of Qualification and other such awards in the land based industries as the Charity shall from time to time decide. The area of operations mainly covers the County of East Sussex but requests are considered from any other area.

Main activities in relation to the objects of the Charity

The Committee is responsible for all matters, including the assessing, monitoring and maintaining of standards relating to awards and acts on recommendations issued by the City and Guilds Land Based Services.

- a) It is required to submit a report to interested bodies and receive recommendations from participating bodies.
- b) It seeks to promote and publicise the awards wherever possible.
- c) It provides facilities to enable access to awards for any person who requires them.
- d) It appoints examiners and or assessors for awards and ensures that such examiners and assessors are regularly updated in accordance with the policies of the Council. It reviews annually lists of examiners in its list of examiners and assessors.
- e) It may award Certificates of Proficiency.
- f) It appoints an Administrator who, not being a member of the committee, is responsible for the administration of the Proficiency Testing Scheme and the organisation of proficiency tests.
- g) It submits to the City and Guilds Land Based Services such information as may from time to time be required.

Achievements and performance

The Charity has achieved another successful period of business. Income and expenditure over this eight month period are broadly in line with the previous year resulting in a small surplus of net incoming resources.

Financial review

The charity does not have any restricted reserve funds. Its general reserves are held on short term investment to enable the Charity to take advantage of any opportunities, within its overall objective, that may arise.

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2014 (CONTINUED)

Statement of Directors' and Trustees' Responsibilities

The Charities Act and the Companies Act requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity.

In preparing those accounts the trustees are required to:-

- (a) select suitable accounting policies and then apply them consistently.
- (b) make judgements and estimates that are reasonable and prudent.
- (c) state whether the policies adopted are in accordance with SORP Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- (d) prepare the accounts on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the accounts comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (March 2005) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the board of trustees on 8 October 2014 and signed on its behalf by



Christopher Davis
Director and Trustee

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHARITY

I report on the accounts of the company for the period ended 31 March 2014, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees (some of whom are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christopher Young MIAgrM, CTA

Christopher Young Limited

1a The Martlets

Burgess Hill

West Sussex

RH15 9NN

Dated: 8 October 2014

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2014

	Continuing operations	
	8 months	
	2014	
	Unrestricted funds	
	£	£
INCOMING RESOURCES		
Trading activities		
Test fees: PA1		3,193
PA2		1,377
PA6		1,520
Forestry		51,831
General certificates of competence / awards		4,448
Registrations		28,551
Management charges receivable		52
		<hr/>
		90,972
Investment income - Bank interest		773
		<hr/>
TOTAL INCOMING RESOURCES		91,745
		<hr/>
RESOURCES EXPENDED		
Direct Charitable trading costs		
Examiners fees: PA	1,753	
Forestry	41,061	
Other categories	3,155	
Registrations	24,357	
PAC Facilities charge	465	
Secretarial fees	16,682	
Stationery and advertising	206	
Postage	128	
Advertising	195	
Telephone	224	
Refreshments	18	
Insurance	-	
Legal fees	190	
Formation expenses	520	
Depreciation of equipment	68	
Amortisation of premises licence fee	667	
	<hr/>	89,689
Governance costs		
Independent examiner's fees	660	
	<hr/>	660
		<hr/>
TOTAL RESOURCES EXPENDED		90,349
		<hr/>
NET INCOMING RESOURCES		1,396
Funds transferred from the charity before its incorporation		84,336
		<hr/>
TOTAL FUNDS CARRIED FORWARD		85,732
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EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

INCOME AND EXPENDITURE ACCOUNT AS REQUIRED BY THE COMPANIES ACT

FOR THE PERIOD ENDED 31 MARCH 2014

	Continuing operations	
		Period ended 31/03/14
	Notes	£
Turnover	2	175,308
Cost of turnover		(89,689)
Gross surplus		85,619
Governance costs		(660)
Operating surplus	3	84,959
Other interest receivable and similar income		773
Surplus on ordinary activities before taxation		85,732
Surplus for the period		85,732

The notes on pages 9 to 11 form an integral part of these financial statements.

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED**BALANCE SHEET AS AT 31 MARCH 2014**

	Notes	31/03/14	
		£	£
Fixed assets			
Intangible assets	5		5,000
Tangible assets	6		341
			<u>5,341</u>
Current assets			
Debtors	7	19,049	
Cash at bank and in hand		<u>81,108</u>	
		100,157	
Creditors: amounts falling due within one year	8	<u>(19,766)</u>	
Net current assets			<u>80,391</u>
Total assets less current liabilities			<u>85,732</u>
Net assets			<u><u>85,732</u></u>
Represented by:			
Unrestricted fund			<u>85,732</u>
Total funds			<u><u>85,732</u></u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 9 to 11 form an integral part of these financial statements.

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

BALANCE SHEET (CONTINUED)

**Directors' statements required by Sections 475(2) and (3)
for the period ended 31 March 2014**

For the period ended 31 March 2014 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved by the directors on 8 October 2014, and are signed on their behalf by:

Christopher Davis
Director



Registration number 08361162

The notes on pages 9 to 11 form an integral part of these financial statements.

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2014

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and SORP 2005 (Statement of Recommended Practice - "Accounting and Reporting by Charities").

1.2. Turnover

Income for trading activities is recorded when receivable

1.3. Premises licence fee

Premises licence fee is valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over the time remaining on the lease of 5 years 8 months.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 25% straight line
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2. Turnover

The total turnover of the company for the period has been derived from its principal activity wholly undertaken in the UK.

Turnover comprises trading activities £90,881 and transfer of assets £84,336.

3. Surplus for the financial year

**Period
ended
31/03/14
£**

This is stated after charging:

Depreciation and other amounts written off intangible assets

667

Depreciation and other amounts written off tangible assets

68

4. Tax on profit on ordinary activities

As a registered charity, the company is exempt from corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2014

..... continued

5. Intangible fixed assets	Premises licence fee £	Total £
Cost		
Additions	5,667	5,667
At 31 March 2014	5,667	5,667
Amortisation		
Charge for period	667	667
At 31 March 2014	667	667
Net book value		
At 31 March 2014	5,000	5,000
6. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
Additions	409	409
At 31 March 2014	409	409
Depreciation		
Charge for the period	68	68
At 31 March 2014	68	68
Net book value		
At 31 March 2014	341	341
7. Debtors		31/03/14 £
Trade debtors		19,049
8. Creditors: amounts falling due within one year		31/03/14 £
Trade creditors		19,766

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2014

..... continued

9. Comparative figures

The company was incorporated on 15 January 2013 and this is the first accounting period. Accordingly there are no corresponding amounts for the preceding year.